

**Remarks**

Reconsideration and reversal of the rejections expressed in the Office Action of May 3, 2004 are respectfully contended in view of the following remarks and the application as amended. The present invention relates to a method for removing silicon oxynitride.

Claims 1 – 4 were rejected under 35 U.S.C. §103(a) as being unpatentable over Lee et al., U.S. Patent No. 6,391,768 in view of Nagahara et al., U.S. Patent No. 6,531,397. The Office Action states, inter alia, that it would have been obvious to combine the teachings of Lee and Nagahara to achieve the silicon oxynitride removing step.

Note that Lee et al. teaches removal of SiON by continuing CMP with an oxide slurry that removes SiON, in contrast to the present invention as disclosed and claimed. However, in order to enhance the prosecution of the present application, the claims have been clarified as noted above. Therefore, this rejection is overcome.

For all of the above reasons, it is respectfully contended that the solicited claims define patentable subject matter. Reconsideration and reversal of the rejections expressed in the Office Action of April 6, 2004 are respectfully submitted. The Examiner is invited to call the undersigned if any questions arise during the course of reconsideration of this matter.

Respectfully submitted,

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